February 20, 2003

Publication 1346 Part I – File Specification Changes #10

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

These changes are effective immediately.

ERC 0025   Revised text

ERC 0026   Revised text

0025 o Authentication Record - For a Regular On-Line return (when PIN Type Code (SEQ 0008) is blank), the following fields must be present on the Authentication Record: Primary Date of Birth (SEQ 0010), the Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075).

    o Exception: ||
    When the Filing Status (SEQ 0130) equals "2", **AND** the Primary ||
    Date of Death (SEQ 0020) **IS** significant and the Secondary Date ||
    of Death (SEQ 0040) on the Tax Return is "**NOT**" significant, the ||
    following fields must be present on the Authentication Record: ||
    Spouse Date of Birth (SEQ 0040), Spouse Signature (SEQ 0065) and ||
    Jurat Disclosure Code (SEQ 0075). ||

    Note: When the Primary Date of Death (SEQ 0020) "**AND**" the ||
    Secondary Date of Death (SEQ 0040) on the Tax Return are ||
    significant, **ONLY** the Primary Fields (SEQ 0010, 0070, 0075) are ||
    required on the Authentication Record. ||

0026 o Authentication Record - For a Regular On-Line return (when PIN Type Code (SEQ 0008) is blank), and the Filing Status (SEQ 0130) on the Tax Return equals "2", then the following field must also be present on the Authentication Record: Spouse Date of Birth (SEQ 0040). -||

    o NOTE: When the Secondary Date of Death (SEQ 0040) is significant ||
    and the Primary Date of Death (SEQ 0020) on the Tax Return is ||
    "**NOT**" significant, then the Spouse Date of Birth (SEQ 0040) is ||
    not required on the Authentication Record. ||